



**Fiscal Year 2017**  
1st & 2nd Quarter

# Property Tax Information

## Important Facts: Fiscal Year 2017

### Preliminary Tax Bills

1st and 2nd Quarter tax bills are preliminary bills based upon your property's Fiscal Year 2016 taxes.

### Tax Due Dates

1st Quarter taxes are due  
Monday, August 1, 2016.

2nd Quarter taxes are due  
Tuesday, November 1, 2016.

### Tax Bill Mailing Address

Mail your tax payments to:  
Boston Real Estate  
P.O. Box 55808  
Boston, MA 02205-5808

### Abatement Filing Deadline

The Fiscal Year 2017 abatement filing period is after the issuance of the 3rd Quarter tax bill. The filing deadline is February 1, 2017.

### Deadline for Filing Personal and Residential Exemptions

Friday, April 3, 2017

### For CURRENT Fiscal Year Tax Bills & Payments

Call the Taxpayer Referral & Assistance Center at (617) 635-4287.

### For PRIOR Fiscal Year Tax Bills & Payments

Call the Collector's office at (617) 635-4131 or 4132.

### Tax Bill Payments by Mortgage Companies

If you have a mortgage with an escrow account, forward your bill to the bank or mortgage company to ensure timely payment of taxes.

## Assessing Department Annual Maintenance Project

Each year, the Valuation division of the City of Boston Assessing Department undertakes a maintenance project. This project consists of visiting and inspecting properties that have experienced record changes due to a sale, building permit activity, change in use, and/or change in condition or tax status during the previous calendar year.

The Assessing Department is committed to maintaining accurate, consistent and up-to-date parcel data throughout the city. Representatives of the City of Boston Assessing Department will be performing field inspections on certain properties around the City. Each representative will carry a photo ID badge to verify his or her affiliation with the Department.

For more information, please call Assessing Department Valuation at (617) 635-1112.

## Residential & Personal Exemptions Provide Tax Relief

The **residential exemption** allows taxpayers who own and occupy their home to have a portion of their property value exempted from taxation. To qualify for Fiscal Year 2017, homeowners must have owned and occupied their home on January 1, 2016. Documentation proving ownership and occupancy may be required. *NOTE: Your Social Security Number is required for identification purposes and will be kept confidential. It will be used solely to confirm a 2015 personal income tax filing from your address with the Commonwealth of Massachusetts Department of Revenue. No exemption will be allowed if this number is not provided.*

Applications for Fiscal Year 2017 will be sent in September 2016 to those persons who purchased their homes in Calendar Year 2015. If you purchased your home in Calendar Year 2016, a residential exemption application will be sent to you in September 2017.

For Fiscal Year 2017, the residential exemption will be applied to the 3rd quarter tax bill.

### Taxpayer Referral & Assistance Center (TRAC) (617) 635-4287

Contact the TRAC office about:

- Property tax
- Residential exemption
- Elderly and other personal exemptions
- Duplicate tax bills
- Current motor vehicle excise tax
- Current boat excise tax
- Current tax bill balances and payments

The TRAC office is located on the mezzanine level of City Hall and open weekdays from 9AM - 5PM or online at: [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing).

**Personal exemptions** are available to qualified homeowners who are elderly, blind, surviving spouses, minor children of deceased parents, veterans with service-connected disabilities, or members of the National Guard serving overseas. Each exemption has certain eligibility requirements (i.e., age, income restrictions). You may not receive more than one personal exemption. If, however, you qualify for two or more exemptions, you will receive the exemption that saves you the most money.

Information about personal exemptions and their specific requirements can be obtained from the Assessing Department Taxpayer Referral & Assistance Center at (617) 635-4287 or online at [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing).

### How to Obtain Residential & Personal Exemption Applications

Obtain an application for residential or personal exemption by calling the Taxpayer Referral & Assistance Center at (617) 635-4287 or by visiting the Assessing Department, Room 301, Boston City Hall. Return your completed application with the required documentation to the Assessing Department, Room 301, One City Hall Square, Boston, MA 02201-1050. The filing deadline for residential and personal exemptions is April 3, 2017.



# Fiscal Year 2017 (July 1, 2016 - June 30, 2017) Real Estate Tax Calendar

## Frequently Asked Questions

The City of Boston employs a quarterly tax billing system.

July 1, 2016	Fiscal Year 2017 begins. 1st Quarter preliminary tax bill issued, the first of two equal and preliminary tax bills based on Fiscal Year 2016 taxes.
July 2016	Personal exemption renewal applications mailed.
August 1, 2016	1st Quarter tax due.
September 2016	Residential exemption applications mailed to new owners who purchased homes in calendar year 2015.
October 1, 2016	2nd Quarter preliminary tax bill issued, the second of two equal and preliminary tax bills based on Fiscal Year 2016 taxes.
November 1, 2016	2nd Quarter tax due.
Late December 2016	3rd Quarter tax bill issued reflecting the actual value and tax rate for Fiscal Year 2017.
January 1, 2017	Fiscal Year 2017 Abatement filing period begins.
February 1, 2017	3rd Quarter tax due. Fiscal Year 2017 Abatement filing period deadline.
March 2017	Personal property <b>Form of List</b> filing due March 1, 2017. Charitable organization <b>Form 3ABC</b> filing due March 1, 2017. National Guard Exemption filing due March 30, 2017*.
April 3, 2017	Residential Exemption, personal exemptions (elderly, blind, surviving spouses, minor children of deceased parents, hardship, veterans) and tax deferral filing deadline. 4th Quarter tax bill issued.
May 1, 2017	4th Quarter tax due.
June 30, 2017	Fiscal Year 2017 ends.

\*If serving outside the U.S. at the time of the filing deadline, filers have 180 days from their return stateside to file (50 U.S.C. App. §560).

### It is July 2016. Why have I received a tax bill for "Fiscal Year" 2017?

The City of Boston operates on a Fiscal Year basis. Unlike the calendar year (January 1 – December 31), the fiscal year runs from July 1 to the following June 30 (i.e., Fiscal Year 2017 is from July 1, 2016 – June 30, 2017).

### Where should I mail my real estate tax bill payment?

Mail your tax payments to:

City of Boston Real Estate  
P.O. Box 55808  
Boston, MA 02205-5808.

### Where do I obtain tax payment information?

For **current** fiscal year payments, call the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287 or access tax payment information online at [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing).

For **prior** year tax payments, call the Collector's office at (617) 635-4131 or 4132.

### I'm a new owner. Why did I receive my tax bill in the former owner's name?

State law requires the Collector's office to send tax bills to the owner of record as of the assessment date. The assessment date for all Fiscal Year 2017 tax bills is January 1, 2016. Change of ownership transactions made after that date will be reflected in Fiscal Year 2018. Contact Assessing Department Tax Data Administration at (617) 635-3783 for further information.

New owners may obtain a duplicate tax bill by calling the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

### I own a house and an adjacent lot. How can I consolidate my two tax bills into one bill?

Obtain a Consolidation Request Form by calling the Taxpayer Referral & Assistance Center at (617) 635-4287 or online at [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing). Go to *Real Estate Parcel Consolidation* on the left menu. Be sure to include the property parcel ID numbers you wish to consolidate and their exact locations.

### This is an important notice. Please have it translated.

Questa è una gara molto importante. Vi preghiamo di fare la traduzione.  
 Este es un aviso importante. Sírvase mandarlo a traducir.  
 Ce message est important. Veuillez faire traduire.  
 Đây là một bản thông cáo quan trọng. Xin vui lòng thông dịch lại bản thông cáo này.  
 Este é um aviso importante. Por favor providencie a tradução deste aviso.  
 Es é un avizo importantí. Di favor, manda traduzil.  
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